

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Jac-Cen-Del Community Sch Corp (6900)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11050 Full Day Kindergarten	\$0	\$0	\$101,293	n/a	n/a
	11100 Elementary	\$1,073,013	\$1,464,320	\$1,529,132	43%	4%
	11300 High School	\$799,211	\$1,147,237	\$1,223,693	53%	7%
	12100 Gifted and Talented	\$33,040	\$52,043	\$56,310	70%	8%
	12210 Mild Mental Handicap	\$244,984	\$389,406	\$411,815	68%	6%
	12810 Special Education Preschool	\$8,877	\$22,187	\$21,775	145%	-2%
	12900 Other Special Programs	\$6,337	\$95	\$0	-100%	-100%
	13100 Adult Basic Education	\$0	\$0	\$0	n/a	n/a
	14100 Elementary	\$7,719	\$5,908	\$7,423	-4%	26%
	14300 High School	\$15,242	\$18,430	\$17,157	13%	-7%
	16100 Remediation Testing	\$26,585	\$4,665	\$9,087	-66%	95%
	21590 Other Speech Pathology/Audiology Services	\$0	\$272	\$0	n/a	-100%
	22220 School Library	\$97,545	\$103,154	\$114,170	17%	11%
	22230 Audiovisual	\$1,061	\$6,071	\$5,572	425%	-8%
	22240 Education Television	\$2,973	\$2,895	\$1,951	-34%	-33%
	22250 Computer Assisted Instruction Services	\$13,999	\$0	\$0	-100%	n/a
	22290 Other Education Media Services	\$122	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$327,387	\$359,472	\$369,818	13%	3%
	25820 Textbooks and Repairs	\$43,459	\$85,792	\$32,638	-25%	-62%
	25840 Other Textbook Rental Services	\$1,085	\$2,177	\$646	-41%	-70%
	25860 Textbooks and Workbooks	\$16,379	\$13,435	\$49,214	200%	266%
	25870 Materials and Supplies	\$0	\$0	\$0	n/a	n/a
	26497 Teachers Retirement Fund	\$98,008	\$188,515	\$203,671	108%	8%
	41100 Transfer Tuition	\$268	\$17,677	\$23,030	> 500%	30%
	41300 Area Vocational Schools	\$103,808	\$178,196	\$179,165	73%	1%
	41400 Joint Services and Supply	\$152,358	\$297,768	\$309,160	103%	4%
	41600 Joint Services and Supply - Other	\$0	\$0	\$1,050	n/a	n/a
<b>Student Academic Achievement Total</b>		<b>\$3,073,459</b>	<b>\$4,359,716</b>	<b>\$4,667,769</b>	<b>52%</b>	<b>7%</b>
<b>Student Instructional Support</b>						
	21220 Counseling Services	\$100,856	\$133,157	\$138,173	37%	4%
	21290 Other Guidance Services	\$4,048	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$21,311	\$24,842	\$26,797	26%	8%
	21390 Other Health Services	\$0	\$0	\$0	n/a	n/a
	22110 Service Area Direction	\$9,210	\$0	\$1,233	-87%	n/a
	22120 Instruction & Curriculum Development	\$1,335	\$0	\$0	-100%	n/a
	23110 Service Area Direction	\$17,774	\$15,332	\$15,627	-12%	2%
	23190 Other Governing Body Services	\$13,237	\$42,656	\$27,858	110%	-35%
	23210 Office of the Superintendent	\$113,655	\$188,790	\$195,125	72%	3%
	26450 Health Services	\$99	\$0	\$0	-100%	n/a

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	26700 Technology Coordinator	\$0	\$29,050	\$0	n/a	-100%
	26710 Technology Support and Maintenance	\$0	\$958	\$3,862	n/a	303%
<b>Student Instructional Support Total</b>		<b>\$281,524</b>	<b>\$434,786</b>	<b>\$408,676</b>	<b>45%</b>	<b>-6%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$15,947	\$6,168	\$4,626	-71%	-25%
	23160 Promotion Expenses	\$2,836	\$3,784	\$600	-79%	-84%
	25210 Service Area Direction	\$0	\$4,120	\$4,047	n/a	-2%
	25230 Receiving and Disbursing Funds	\$0	\$0	\$0	n/a	n/a
	25291 Refund of Revenue	\$3,369	\$8,617	\$4,701	40%	-45%
	25292 Petty Cash	\$694	\$160	\$535	-23%	235%
	25295 Bank Service Charge	\$0	\$360	\$360	n/a	0%
	25299 Other	\$0	\$0	\$430	n/a	n/a
	25360 Rent of Buildings & Equipment	\$13,847	\$23,165	\$59,713	331%	158%
	25420 Maintenance of Buildings	\$412,497	\$561,701	\$631,187	53%	12%
	25430 Maintenance of Grounds	\$80	\$621	\$0	-100%	-100%
	25440 Maintenance of Equipment	\$34,166	\$93,325	\$17,053	-50%	-82%
	25450 Vehicle Maintenance (other than buses)	\$4,197	\$3,246	\$2,766	-34%	-15%
	25470 Insurance (other than buses)	\$51,636	\$78,340	\$72,431	40%	-8%
	25510 Service Area Direction	\$111,722	\$14,124	\$58,177	-48%	312%
	25520 Vehicle Operation	\$176,907	\$234,458	\$229,522	30%	-2%
	25540 Vehicle Servicing and Maintenance	\$65,850	\$131,612	\$127,265	93%	-3%
	25550 Purchase of School Buses	\$0	\$260,503	\$60,804	n/a	-77%
	25560 Insurance on Buses	\$0	\$19,991	\$15,005	n/a	-25%
	25580 Contracted Transportation Services	\$0	\$2,906	\$7,475	n/a	157%
	25590 Other Pupil Transportation Services	\$684	\$3,786	\$4,311	> 500%	14%
	25591 Bus Driver Training	\$0	\$330	\$0	n/a	-100%
	25620 Food Preparation and Dispensing	\$109,038	\$136,869	\$143,450	32%	5%
	25640 Food Purchases	\$68,628	\$142,311	\$156,083	127%	10%
	25690 Other Food Services	\$71,016	\$22,748	\$25,831	-64%	14%
	26495 Official Bonds	\$358	\$0	\$0	-100%	n/a
	26900 Other Staff Services	\$0	\$1,560	\$0	n/a	-100%
	29000 Support Services - Other	\$0	\$0	\$916	n/a	n/a
	32000 Community Recreation	\$26,799	\$21,335	\$29,686	11%	39%
	34000 Athletic Coaches	\$61,510	\$92,774	\$69,747	13%	-25%
	39400 Latch Key Kids Program	\$8,836	\$3,825	\$2,845	-68%	-26%
	39500 Child Care Services	\$0	\$3,573	\$5,582	n/a	56%
	39600 Step Ahead	\$1,138	\$12,660	\$10,178	> 500%	-20%
	39900 Other Community Services	\$0	\$0	\$0	n/a	n/a
<b>Overhead and Operational Total</b>		<b>\$1,241,753</b>	<b>\$1,888,973</b>	<b>\$1,745,324</b>	<b>41%</b>	<b>-8%</b>

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Nonoperational</b>						
	25320 Land Acquisition and Development	\$1,500	\$6,487	\$2,132	42%	-67%
	25330 Professional Services	\$1,000	\$17,073	\$30,094	> 500%	76%
	25340 Educational Specifications Development	\$0	\$0	\$186	n/a	n/a
	25350 Building Acquisition/Construction/Improvement	\$16,223	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$257,710	\$431,555	n/a	67%
	25352 Energy Savings Contracts	\$0	\$0	\$0	n/a	n/a
	25355 Sports Facilities	\$0	\$6,139	\$773	n/a	-87%
	25370 Purchase of Moveable Equipment	\$1,071	\$36,939	\$42,376	> 500%	15%
	25380 Purchase of Mobile or Fixed Equipment	\$218,501	\$27,538	\$0	-100%	-100%
	25390 Other Facilities Acquisition & Construction	\$0	\$0	\$20,104	n/a	n/a
	52400 School Bus Loans, INTEREST ON DEBT	\$50,172	\$0	\$0	-100%	n/a
	53100 Buildings, LEASE RENTAL	\$420,573	\$541,000	\$540,500	29%	0%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$139,125	\$99,000	\$102,250	-27%	3%
<b>Nonoperational Total</b>		<b>\$848,165</b>	<b>\$991,886</b>	<b>\$1,169,970</b>	<b>38%</b>	<b>18%</b>
<b>prorated</b>						
	26491 PERF	\$78,610	\$97,304	\$106,906	36%	10%
	26492 Social Security	\$257,246	\$333,861	\$401,343	56%	20%
	26494 Group Insurance	\$193,184	\$515,560	\$503,321	161%	-2%
	26496 Unemployment Compensation	\$0	\$3,979	\$1,605	n/a	-60%
	26498 Severance/Early Retirement Pay	\$0	\$0	\$76,613	n/a	n/a
<b>prorated Total</b>		<b>\$529,040</b>	<b>\$950,705</b>	<b>\$1,089,787</b>	<b>106%</b>	<b>15%</b>
<b>Not Categorized</b>						
	39000 Other Community Services	\$116	\$0	\$0	-100%	n/a
<b>Not Categorized Total</b>		<b>\$116</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>	<b>n/a</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$3,453,213	\$5,062,046	\$5,494,769	59%	9%	57.8%	58.7%	60.5%
Student Instructional Support	\$317,898	\$516,418	\$487,922	53%	-6%	5.3%	6.0%	5.4%
Overhead and Operational	\$1,354,665	\$2,055,714	\$1,928,865	42%	-6%	22.7%	23.8%	21.2%
Nonoperational	\$848,165	\$991,886	\$1,169,970	38%	18%	14.2%	11.5%	12.9%
Not Categorized	\$116	\$0	\$0					
<b>Grand Total</b>	<b>\$5,974,057</b>	<b>\$8,626,064</b>	<b>\$9,081,525</b>	<b>52%</b>	<b>5%</b>			

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		<b>FY1997</b>	<b>FY2006</b>	<b>FY2007</b>		
	<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	63.1%	64.7%	65.9%		